Amendments to the Drawings

Please replace Figure 1 with the attached Figure 1.

REMARKS

Status of the Claims

Claims 1-10 are pending in the application. Claims 1-4 and 6-10 stand rejected per the Office Action of November 30, 2005. Claim 5 stands objected to per the Office Action. The claims have not been amended.

Objections to the drawings:

The drawings have been objected to because of a discrepancy between the reference labels of Figure 1 and the specification. The Examiner notes that Figure 1 refers to the thickness of the two films as "Y1" and "Y2", respectively. However, the specification uses the reference labels "N1" and "N2" when discussing the protective film thickness of Figure 1. Submitted herewith is a replacement sheet of Figures 1 and 2, wherein Figure 1 has been amended to use reference labels "N1" and "N2", consistent with the description in the specification. Withdrawal of the objection is therefore respectfully requested.

Rejections under 35 U.S.C. §103, obviousness

a) <u>Sugimoto et al.</u> - The Examiner rejects claims 1-4, 6 and 10 under 35 U.S.C. §103 for allegedly being obvious over Sugimoto et al., U.S. Pat. No. 4,620,772. The Examiner asserts that Sugimoto et al. discloses a polarizing filter having protective films on either side. The protective films of Sugimoto et al.

are further asserted to satisfy the formula 0.85M1<M2<1.2M1 when the difference between M1 and M2 is 0.00%.

The Examiner further takes the position that Sugimoto et al. fails to teach that the protective films differ in at least one of thickness, physical properties or materials; but that it would be obvious to select two different films to provide different characteristics. Applicants traverse this rejection and withdrawal thereof is respectfully requested.

Applicants note initially that the Examiner has failed to properly establish a basis for a prima facie obviousness rejection. Whenever reference teachings are modified by the Examiner or references are combined by the Examiner to form an obviousness rejection, the Examiner must provide motivation for the modification or combination. In addition, the Examiner must present a requisite evidence in support of an assertion of motivation. See for example, In re Fritch, 972 F.2d 1260, 1265, 23 USPQ2d 1780, 1783(Fed. Cir. 1992) and In re Lee, 61 USPQ2d 1430, 1435 (Fed. Cir. 2002). The Examiner has not properly shown how or why one skilled in the art would want to provide different characteristics on the two different films. As such, the Examiner has not provided a proper basis for an obviousness rejection.

Assuming arguendo that one skilled in the art would be motivated to modify Sugimoto et al. as described by the Examiner, the invention remains unobvious because the invention would still

not be achieved. Fundamental to the rejection is the assertion by the Examiner that the protective films of Sugimoto et al. are satisfy the formula 0.85M1<M2<1.2M1 when the difference between M1 and M2 is 0.00%. However, the Examiner is incorrect in his position that the moisture absorbing expansion coefficients of Sugimoto et al. correspond to M1 and M2 of the present invention. The coefficient disclosed in Sugimoto et al. is the expansion coefficient of a cell substrate comprising a polarizing plate and an electrode pattern. M1 and M2, on the other hand, represent the expansion coefficient of a protective film that forms a polarizing plate by being adhered to a polarizing film. As such, the present invention cannot be achieved from Sugimoto et al. and withdrawal of the rejection is respectfully requested.

b) <u>Sugimoto et al. combined with JP '955A</u> - Claims 7-9 have been rejected as being obvious over Sugimoto et al. combined with JP 2002071955A (JP '955). JP '955 is relied on for teaching the use cellulose acylate for making protective films to provide high durability. JP '955 fails to teach the information lacking from Sugimoto et al., as such, for the reasons discussed above, there is no motivation to modify Sugimoto et al. and the present invention is not achieved even if the combined teachings of the references are considered.

If the Examiner has any questions regarding the present application he is requested to contact MaryAnne Armstrong, PhD

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(Reg. No. 40,069) in the Washington DC area, at (703) 205-8000.

Applicants request a two (2) month extension of time for submitting the present response. The required fee is attached hereto.

If necessary, the Commissioner is hereby authorized in this, concurrent, and future replies, to charge payment or credit any overpayment to Deposit Account No. 02-2448 for any additional fees required under 37 C.F.R. §§ 1.16 or 1.17; particularly, extension of time fees.

Respectfully submitted,
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MAA/csm 1259-0236P

Attachment(s)